

THE
COUNTRY
GENTLEMAN.



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HAVING in a preceding Tract examined into the Conduct of the modern Patriots, in respect of their Attachment and pretended Love to the *true* Interest of their Country in general, I propose (in this) to consider them more particularly, according to their affected Title of the *Country Party*, i. e. to see how *justly* their Pretensions to that Title are grounded, from the particular Regard they have had to the *Country Interest properly so called*; by which I understand the Interest of the Land-holders, which is that of the Nobility, Gentry, Clergy, and all lesser Freeholders; who considered collectively, must be allowed to be *no inconsiderable* Part, whom I am so partial to think the *most considerable* Body of Men in the whole Kingdom: I look upon them as the Representatives of the ancient and original Inhabitants of this Island, the

great *Stamina* of the *British* Dominions, out of which the Court, and the Camp, and the City, was first formed, and from whence they receive a constant Supply, and which administer more Advantages to Trade and Commerce than they receive back again in Return from it. Not but that Trade and Merchandize are very useful and beneficial to the Kingdom in general, greatly conducive to the common Strength and Riches of it, which *justly* renders them a fit Object of the tender Care and Regard of the Legislature, and of every single private Person's hearty Good-will and Wishes.

But what I mean by it is this, that as Trade and Merchandize have increased the Wealth and Strength of the Nation to a great degree, they have withal introduced much foreign Luxury amongst us, which has infected the whole Body of the People, and runs through all Ranks and Orders and Degrees of Men; by which Means *the Gentlemen*, whose Rents have not increased in Proportion to the Increase of *Wealth* and *Expence* amongst the *money'd* and *trading* People and *Professions*, are put under a Necessity either of abating from their Dignity in Life, which *Fashion* has made to consist in a comparative Expence in respect of *Table*, *Furniture*, *Equipage* and *Dress*; or of not providing for their Families in a manner suitable to their Birth: Which I only mention as a Reason against their bearing a greater Share than their Proportion of the common Burthens, I mean publick Taxes, for the securing our Trade and Merchandize, than *those* who are more immediately Partakers of the Advantages arising from them; or for the common Protection of Subjects in their just Rights and Liberties, than the

the money'd and trading Wealth and Professions, which are *equally* protected in them.

This being a Point upon which our modern Patriots, our *Country Gentlemen* (as they delight to call themselves) have divided from those they are pleased to term of the *Court-Party* ; I propose,

First, To consider the Justice and Expedience of the avowed Principles and Maxims on which these Gentlemen set up, if they are serious in what they profess and pretend to.

Secondly, The little Probability there is of their being quite in earnest.

Thirdly, If they are, to shew where their Arguments center, and what would be the Consequence of their Doctrine and Policy prevailing.

The great Points upon which they have distinguish'd themselves this way, are those of the late projected Excise, the Salt Tax, and our having recourse to the sinking Fund for Money for the current Service the last and this Year; all kindly and justly calculated for saving in the Land-Tax, as being the most grievous and unequal Tax under which we labour.

By the Excise Scheme was projected an immediate saving to the Land-Tax, with a Prospect also (in time) of giving Relief to the Poor, by taking off some of those Taxes which to *them* are most sensibly grievous, such as Leather, Soap, and Candles; not by any new or additional Tax, but by collecting two old ones in a way *different* from what they had been, but in the *same* way wherein *all* the Taxes upon our *native* Commodities *are*, and *cannot otherwise* be collected. The reason for the Alteration was briefly this; Frauds tantamount to a very great Value had been committed

mitted in the *old* way; and in favour of the new way proposed, it may be said, that it *could* have affected no Body but those *fraudulent* Dealers, and *them* only so far as they were *fraudulent*, i. e. *unjust, unreasonable* Gainers, and *injuriously* so to the Publick, and the Body of *fair Traders*.

It was indeed objected, first, that it would save *too much*, so as to render Parliaments useless; then (in the other Extreme) that the Saving would be too inconsiderable to deserve a parliamentary Notice; they objected also the necessary Increase of Officers, and by that means an undue Increase of the Power and Influence of the Crown. But in answer to this, it has been said, that the Officers of Excise (being sufficiently restrain'd by Laws already made) are not of that Consequence to affect the People in their *just* Liberties, which are truly precious; nor if there was any Possibility of that, would the Increase of them have been sufficient for any *such* End; besides, some Clauses very much favouring the Liberty of the Subject, *tending to ease the whole Body of Excise Laws*, were proposed to be inserted in the Tobacco Bill; so that with respect to Liberty, as well as in other Respects, the Subjects had been manifest Gainers by it.

What Opposition this met with, and from *whom*, and how it went off, we all know. The Salt Tax, and the Scheme of taking from the sinking Fund, fared better, but not without Opposition, and much the same Arguments used against them as were used against the Excise; and a Paper was sent last Year all over the Country (and perhaps we may have the like this Year) called the P———ts of some noble L——ds, branding the Excise Scheme most *notoriously*, and
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telling us in effect that Money for publick Use is *most properly* raised by a *Land-Tax*.

This then being a Principle which throughout their whole Opposition (with relation to Taxes) they plainly pique *themselves* upon, and aspire to the popular Esteem on account of it, it will be Justice to *them*, the Nation in general, and to those whom *these nominal Country Gentlemen* invidiously call Courtiers, to see how *just* they are in their Notions (admit them to be serious) how *true*, particularly to the *Country Interest*.

The present Circumstance of the Nation is, (so far as I have heard, or read, but I pretend not to be exact) besides a Fund or Funds arising from Customs, and Duties, appropriated to the civil List, and to the Payment, of the Interest, and (as the Necessity of Things will admit) a gradual Discharge of a large national Debt, besides the Malt-Tax, a want of one or two Millions, something more, or less, as Occasion requires, and which has chiefly been raised by a *Land-Tax* for the Space of about forty Years last past; which, upon a fair Computation, hath been found to be, upon the Landed Interest, within that Time, out of *sixty Millions*, by *them* paid, *fifty Millions* more than their proper *equal* Share; All Money paid in the Way of Land-Tax being found to be quite an *Additional* Tax upon the *Landholders*, and the Landed Wealth not to be more than *one sixth* of the *real Wealth* of the Nation.

Two Reasons may be assign'd, why the Landholders have not only been so *burthened*, but patient under it; first, in some Measure, the Necessity of the Thing, a long expensive War in Defence of the Nation, its *civil* and *religious* Rights, which, in a manner required it, as a *constant, certain* and *immediate* Supply. In the next Place, the
Landed

Landed Interest, or rather the *moneyed Wealth* was obliged to a fine Writer of that Time for endeavouring to persuade them, that almost all the Taxes in *England*, however contrived, terminated upon the Land of *England*, and *therefore* it was better they should take it at first by Way of *Land-Tax*, than *afterwards*, in *Customs*, and *Duties*; that they wou'd find their Account by so doing, in the Increase of their Rents. To this another Reason may be added, that, probably (having not considered it,) they knew no better, or knew not how to help themselves, there appearing no Disposition from the Ministry to help them; so that this Paradox was swallowed for some Time, this strange Doctrine prevailed so far as *four Shillings per Pound* (*a monstrous Tax*) for many Years together.

But an Opinion hath since prevailed that Mr. *Locke's* Notion is but true in Part; That all *Duties* and *Customs* do indeed terminate *ultimately* upon the *Consumer*, not the *Dealer*, and that *therefore* the Landholder paying by himself and Tenants (as he certainly does) a full Share of *his* and *their* Part of all *Duties* and *Customs*, upon all *Goods* and *Things* whatsoever, OUGHT not to stand (so far as that can *easily* be prevented) any further charged by any *special* Tax upon *him alone*; for this plain Reason, because the very *Consideration*, and *End* of paying is, *Protection*; and the money'd Estates, which are *five* Parts out of *six*, having *equal* Immunities with the Landed Estates, which are but as *one* in *six* of the Wealth of the Nation, and being equally protected by the Government, at the Expence of the Publick, that Expence ought to be a *publick*, a *common*, that is to say, an *equally proportioned* Expence; the Truth, the Equity,
and

and Reasonableness of this (*so far as it is practicable*) is not to be denied.

But this Doctrine being somewhat novel (and contrary to the present Interest of some People) as the Gospel once was, and the reformed Religion hath since been thought to be, tho' absolutely just and righteous in itself, no wonder if Schemes of that *equitable* nature do not so readily go down, when an Opportunity is given (by them) for Persons who want to rise in the Esteem of the World (tho' upon false Merit) by adhering to the *old* Superstition, to make their Court to a Number of the People of *England*.

Accordingly we do find a Set of Gentlemen taking the Name of *Patriots*, *Country Gentlemen*, merely upon the Merit of making a Shew, as if all publick Money was most properly raised by a Land-Tax for the Benefit of Mechanicks, Manufacturers (they won't say Merchants, Lawyers, Stockjobbers, &c. that would be too glaring) but for the Promotion and Encouragement of Trade; specious Pretences, *artful*, and *apt* enough to catch *vulgar* Affection, *popular* Applause; and the Things are very good in themselves, only the Misfortune here is, as I take it, that this *blessed Patriotism* is attended more or less with *Error*, *Fallacy*, and *Injustice*.

It is a fundamental Error in Policy to lay the whole Tax, or any considerable Tax (can it possibly be avoided) on Land only, unless that Tax could be supposed to stand for the Land-Owners and Occupiers, in *Exemption* of other *common Taxes* upon the *whole Wealth*, which it cannot do: The whole Nation is but one Piece of Clock-work, one Part of it served of another; if any one Wheel, the Land for instance, be overloaded, so that its Motion be stopp'd or clogg'd, and retarded, the

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Effect

Effects thereof will be felt, not by itself alone, but throughout the whole Machine; and *therefore* it is *right Policy* (so far as that can be) for the Land to bear but its *proper*, that is to say, its *equal* Weight of Taxes. All Tradesmen will readily come into this, that if the Gentlemen, the Landed Interest, are made poor, they themselves *must* feel the Effects of it with a Vengeance; let them but consider how much depends (*in Trade*) upon a brisk and plentiful Circulation of Money, and what a Number of Hands the Gentleman's Money particularly, once laid out with Tradesmen, passes thro' in a small Space of Time, affording every Finger that tells it over *some Gain*. If a Tax is laid upon a Commodity, no Body feels it but he that *uses*, or *eats*, or *drinks*, or *wears* it; but if a Tax is laid upon Land, the Money goes straight from the Farmer to the Exchequer, the Tradesman has no Benefit from it in the way, but must perceive the want of it. If a *Fourth* or a *Fifth* of the Rents of *England* is paid in *Land-Tax*, there is a *Fourth* or a *Fifth* less of the Landholders Money to be circulated amongst Tradesmen, admitting *them*, like *other People*, to *spend* as they can *afford*; and therefore I conclude these Gentlemen's Patriotism to be attended with *much* Error, their avowed Maxims and Principles to be altogether *unequal* and *inexpedient*, tho' they should be found *serious* and *sincere* in what they profess and pretend to.

They set out indeed upon this Principle, that all *publick Money* should be raised *within the Year*, and by a *Land-Tax*; but in this I am apt to doubt their Sincerity; they know that *Duties* and *Customs* (many of them) stand appropriated by Parliament to *just* and *laudable Uses*, and that it is not their fine Speeches (at this time) which can affect them;

them ; and *therefore* we may justly esteem it but a Copy of their Countenance when they make a Shew of contrary Inclinations, complimenting the money'd Wealth at the Expence of the *Landed Estates*, when perhaps the Bulk of their own Estates is already in Money ; or if it is not, when they know it can cost them but some few Shillings in the Pound *extraordinary*, which to many of them for their particular Shares is not so many Groats, however at the most a Trifle, to *such* of them as aspire to *ministerial* Dignity, *Court-Honours* and Places, or to *whom* it is *Meat and Drink* to gratify their *Pique*, by embroiling the State, keeping *Faction* alive, and when they can make it a means of ingratiating with the Multitude ; which it would not do if they doubted their Sincerity, or were but *thoroughly sensible* how much their Principles tend to the general Hurt of the Nation, *certainly* of the *Country Gentleman* ; if so, of the *fair Trader* ; lastly, of the *honest Merchant*.

So small a Land Tax as two Shillings in the Pound, is a Tax of ten *per Cent.* extraordinary on Landholders ; and yet our Patriots would gladly have made it *twenty per Cent.* this Year, tho' half the Sum is no small Incumbrance on a great Part of the Landed Estates, which consequently the Tradesmen must feel in some Measure, while that scattered in Taxes upon Commodities, would be a Trifle to any particular Persons, of any Denomination or Profession whatsoever. It is hard that there should be a Necessity (and yet we see it cannot well be avoided) of loading the landed Subject beyond the rest of his Fellow-Subjects ; but to refuse him Ease (*as was done in one Case*) and to endeavour to obstruct it (*as in the other two*) when a fair Opportunity offers, and just Occasion is, is cruel and *inhuman* ; I had almost said *base*, to a

Degree, which nothing can exceed, but *knowingly* to misrepresent the *Design* of it, in the Manner it has been, and is yet done.

For besides that these Gentlemen Patriots are to be esteemed erroneous, (if they are not fallacious) they are *extremely* unjust to the Landed Interest particularly. Suppose any one should propose in Parliament, a Law obliging the Yeomen and small Landholders to make a Purse for the Citizens Wives and Daughters, for their Entertainment at Plays, Ridotto's and Opera's; the inferior Gentry and Clergy to present them with Velvets, Brocades, and fine Laces; and the Quality to give them Jewels and Equipages; would not this be thought *extreme Hardship*, great Injustice? And yet it is very near *as just*, *as* reasonable, (*as equal* it is to the full) *as* that the *Landed Interest* should pay for the *Moneyed Wealth* being protected in their Luxury and Finery. Which is not a little the Case of a Land-Tax. This then may serve to shew their Injustice; but that will appear in a *greater Degree*, a *stronger Light*, when they are somewhat more unravell'd, by shewing where their Arguments centre. What would be the *blessed* Consequence of their Policy prevailing fully, were they serious in what they pretend to, when they so strongly urge Mr. *Locke's* Authority for a Land-Tax, rather than a Tax upon Commodities (and by which the *whole Revenue* arising from *Customs*, as well as *Duties*, stands *equally* condemned) in these Words of his, continually in *their Mouths*, frequently introduced in their Writings, *viz.*

Taxes, however contrived, in a Country where their great Fund is Land, for the most Part, terminate upon Land.

Struggle and contrive as you will, lay your Taxes as you please, the Traders will shift it off from their own Gain.

But

But Mr. *Locke* should have remembred, and *these Gentlemen* should remember, that he hath also said, what they *equally* agree to (and which is *undoubtedly* true) that Duties and Customs fall ultimately upon the *Consumer*; and do the Traders themselves consume nothing in the Kingdom? And are there no other Consumers beside *them*, and the Landholders? In short, these two Aphorisms of Mr. *Locke's*, having been shewn (by a late * Piece, from which I take several Notions) to contain very *incompetent* Arguments for *saddling* the Landholder in the *Manner* contended for; I proceed to consider that Doctrine in its whole Consequence.

But first, these Gentlemen are serious, or they are not; let them take which Side they please, it is indifferent to me, they will have no Reason to admire themselves, or other People to be fond of them under either Character.

If they say they are not serious, which they will be loth to do; why then, for the Sake of *false Credit*, *Party Pique*, the Hopes of raising their *Fortunes* and *Reputations* upon the *Ruins* of other Peoples, they are plainly detected (for every Shilling in the Pound Land-Tax, they are for laying upon the Landholder, *i. e.* for every 500,000 they are for raising by a Land-Tax, rather than by a Duty, or from the sinking Fund) of a Desire to give away *five per Cent.* of the annual Income of *several* of the *Nobility*, *Gentry*, *Clergy*, and other Landholders, to the *moneyed*, and *mercantile* Wealth and *Professions*, and in *some Measure*, to the Prejudice of those *poor Craftsmen* and *Artificers*, *whom* they would be thought to support and befriend all the while.

If

If they say they are serious, I believe they won't be found more consistent with the Good of their Country in that Light; better for the Nation that these Gentlemen should not be Men of Principle, and not succeed, than be so, and succeed in their Policies, if we do but consider what they bottom upon. When they say that *all publick Money is most properly raised by a Land-Tax*, they are modest, at least in giving this Reason for it, that for *its own sake* it is to be done: That the Land will find its Account in it, and perceive it again (*with Interest*) in the Advance of its Rents: That what is paid in *Land-Tax*, is *all* saved in those Expences the Landholders would sustain in *Duties and Customs*. This is Mr. *Locke's* Argument, wherein he might have had *some* Pretence to have been right (tho' I think he would not have been quite so) if all the Wealth of *England* consisted in the *Land* and Houses of *England*, and *Stock* of that Land, and *necessary* Furniture of those Houses; but *so far* as they are short of it, *so far* his Argument *certainly* fails, and *so far* they fail, who hold the *same* Opinion with him; and it is the *avowed* Opinion of *these Gentlemen*. The Argument fairly stated, stands thus:

Trade is of great and general Benefit to the Nation, consequently of Benefit to the Landed Interest.

But Duties and Customs are a *Detriment* to Trade; as such, hurtful to the Nation, to the Landed Interest as well as others.

But a Land-Tax is no Detriment to Trade, it is an Ease (as being in lieu of Duties, &c.) by consequence a Benefit, the Means of promoting Trade, and *as such ultimately* an Advantage to Land.

These

These being the Principles they would be thought to go upon, I beg to advance *so far* upon them as to see *what* they end in.

If it is *some* Benefit to Trade, and in the End *no Loss*, but an *equal* Advantage to Land (for that is their Argument) that the *Landed Interest* pay in Part for the Protection of the *money'd* and *trading* *Wealth* and *Professions*, it would be a *greater* Benefit to Trade, and (*according to them*) to Land *also*, should it pay *altogether* for the Protection of them.

If the Land, for instance, by paying *Two Shillings per Pound*, which of *strict Right* belongs not to it, as a Land Tax, in a way of *strict Justice* and *Equality* certainly does not (could it any way be *saved*, and which the Excise Scheme on Wine and Tobacco was *intended* to *save*, and which the Salt Tax, and the other Expedient of having recourse to the sinking Fund in time of Need, *actually* have *saved*, and do this Year very *considerably* *save*) acquires some Advantage to the *Nation* and *itself*, of how much *more* Advantage would it be to both to pay *four* or *five* times as much, if the Publick require it?

These Patriots I am speaking of are altogether in this way of thinking (if they think as they speak) it being a certain *Consequence* which *necessarily* follows from *their Premises*, it is fairly deducible from their way of reasoning; and further, they have not been wanting in *very florid Speeches* to that effect; *some of them have said it in so many Words*.

Nor can any thing less be understood by those *severe Exclamations* which have been so generally and freely bestowed by the *whole Party*, not only against the *late projected* Excise particularly, against going to the *sinking Fund*, and the *Salt-Tax*, but against *all Excises* whatsoever.

In behalf of the Dealers in Wine and Tobacco (after being detected in such *egregious* Frauds, as they plainly were, whereby they appeared to evade so large a Share of the present Duties upon those two Articles) nothing could be urged, but what with *equal* and a *better* Right might have been urged for the Malsters, Brewers, &c. as Manufacturers of our own *English* Commodities, why *they also* should not be subject to Excise Laws. If they were *tolerable* and *reasonable* for *them*, why not for *Vintners* and *Tobacconists*? But if not for *Vintners* and *Tobacconists*, neither for *Malsters*, *Beer-Brewers*, &c.

The Adversaries, conscious of this, behaved accordingly about the late projected Excise upon *Wine* and *Tobacco only*, by (without distinction) venting the bitterest Invectives against *all Excises*, as being the best Method they could think of whereby to engage Numbers. But *how* is this to be reconciled with *common Sense*, but by supplying the Publick with *all* the Monies arising *thence* by an *Assess* on *Lands only*? Some *Landholders* would do well to consider this, before they too *hastily* and *inconsiderately* join in condemning *all Excises in general*, or the *late projected Excise in particular*.

This is a Point of that Consequence in disputing with these Patriots, as deserves to be *particularly* attended to, so as never to lose sight of it; it is *that* indeed, for the sake of *which only*, and for the sake of *Justice* to *some injur'd Characters*, it can be worth while so much as to mention the Excise Scheme, which (in consequence of the *unworthy Treatment* it met with) hath been *long since* given up, and *abandoned for ever*.

And it is a Point of that Consequence to the *Landed Interest* especially, and to all *Friends to Justice*, about which the Nation seems much divided,

vided, and concerning which some endeavour to run away with that Credit they have not done Duty for (being as it were *Smugglers in Reputation*) that it is well worth enquiring how far the Notion is or is not right: And the best way to have a Question of this weight fairly resolved, is, I think, to propound it in its full Extent, in *such manner* as may go nearest to take in the *real, unfeigned* Sentiments of the best Landed Estates; nay, and I will not exclude the *honest, reasonable* Part of the *money'd and trading People* of the Kingdom too, in order to be determined by the Majority; an expedient Method of doing which I shall take the liberty of proposing by and by.

Having first prepared the Way for it, by supposing (for Arguments Sake, what I don't pretend to know exactly, and what is not material) the current Exigence of the Nation (the Civil List, and the Interest of the National Debt included) to be *four, five, or six* Millions a Year; which was it to be raised by a *Land-Tax*, it would be *eight, ten, or twelve* Shillings *per Pound*: But what is that according to *these Patriots*? it is better (*according to them*) for the Land to pay it, than that the Merchants and honest Trades-People should be incumbered with Duties and Customs upon the Goods they import, and the Commodities they deal in; tho', in that Way, what would be *twelve* Shillings a Pound as a Land-Tax, upon Landholders singly, would be no more than two Shillings a Pound upon the whole Wealth of *England*. For Land being computed at the most, to be but a *sixth* of the Wealth of *England*, in every Shilling the Landholder pays in Land-Tax, he pays 10 *d.* for the *moneyed and trading Wealth and Professions*, but 2 *d.* for *himself*.

This is no Chimæra; it is but the Truth, or as near the Truth as Calculations of this sort can come. But nevertheless, this seeming Hardship is to be made up to the Landholder another Way; he will be able to advance his Rent accordingly; I have heard it averred publickly by an Admirer of the *renowned Caleb Danvers*.

As it is possible, in Imagination, it is possible, *in Fact too*, to transfer the whole Tax to the Land: A great Part of the Revenue arising from Duties and Customs is, it's true, mortgaged for the Interest of the National Debt; but it is but mortgaged by Parliament; the same Power can transfer the Obligation upon the Land, and as it happens to be just sufficient for it, it would be *as good*, and *as effectual* a Security. And if a Land-Tax hath all the good Qualities boasted of, the *Preservation* of our *Rights* and *Liberties*, the Promotion of Trade to such a Degree, that the Land shall not be sensible of its *unequal* Burthen of Taxes, but find itself as much reimbursed, by Advance of Rents, tho' the Taxes should be *ten*, or *twelve* Shillings in the Pound, (that being the Case) it certainly ought to be done. The whole then depends upon the Credibility of Land, this Way, increasing *one third*, or *one half*, or *more* in its Rent (according as the Tax shall be) and the whole Merit of their Pretensions to Patriotism (*in Respect of Taxes*) turns upon it; for if it is not *possible* that Land, in Case of so *high* a Tax laid upon it, should in *Course of Time*, and in a *reasonable Space too*, find its Account by gaining as much in the Increase of its Rent, as that Tax amounts to, above its own *equal* Proportion, it would be both *unjust*, and *unpolitick* to load it so for the sake of another Interest.

In Trade itself, as that Species, or Mode thereof, which tends only to enrich *particular* Persons, and impoverish *others*, is neither *just*, nor *salutary*, but *noxious*, and *iniquitous*, deserving to be abolished for the Benefit of Trade: So even the *whole trading Interest*, when put in Competition with the *landed Interest*, is not to be served at the *Expence of Justice*, to the great and manifest Injury of the latter; because that would be *no publick Benefit*, but a *particular Injury* to *some*, for the Sake of a *particular Advantage* to *others*.

And if it would be *unjust*, *unpolitick*, to put a greater Sum upon the *Landed Interest*, for a greater Advantage to the *moneyed* and *trading Wealth* and *Professions*; as sure as the *Rule of Proportion* (in Arithmetick called the *Golden Rule*) is true, so sure is it *unjust* and *unpolitick*, in the *same Degree*, but a *less Measure*, to load it in a *less Quantity*, (but upon absolute Necessity) for a *less Proportion* of Advantage to them.

If it is good *in Part*, it would be good *in the whole*; but, if it is not good *in the whole*, it cannot (except as before, in Case of Necessity) be good *at all*; and so the same Question recurs (and their Patriotism still depends upon it) to the Credibility of Land, by bearing the *whole Weight* of Taxes *directly*, finding its Account in it, *ultimately*, by a *proportionable* Increase of Rent: Which Proposition were it to be cramm'd down my Throat (as it has been attempted to be imposed upon every Body) as a Thing I must believe, and give a Reason for too; I should say, *Credo ——— quia impossibile*.

But if I may take the liberty to urge them, I have some Reasons to think the contrary. The Rent of Land may be, and is under the

Influence of *some* Trade; but first, it is not under the Influence of that Kind of Trade which hath to do with Excises (those excepted which under a certain *former Minister*, now a *leading Patriot*, were laid on Leather, Soap and Candles) the rest are either upon native or foreign Commodities; the *native ones* such, as if they are of absolute Use, are, as near as may be so, in the most exact Proportion to the Circumstances and Condition of People using them; in which Case a Man pays to the Publick just as he *should* pay, according to what he has under its Protection; and tho' they be of native Growth or Manufacture, yet there being the same, or very near the same Consumption, neither Trade nor Land suffers by it materially, neither the *Grower*, nor the *Maker*, nor the *Vender*.

As to Articles entirely foreign, subject to Excise, they are chiefly Matters of Superfluity and Luxury, the Use and Consumption whereof, tho' it be said that they are lessened by Excises (and that is the worst that can be said of them) it must be esteemed an Advantage rather than an Injury to the Land of *England particularly*, by occasioning a greater Expence of *native* Commodities in lieu of them.

For the same Reason our *Customs* upon Commodities imported from beyond the Seas cannot be said to affect our Lands, but *for the better*. But the Good or Hurt our Lands are chiefly susceptible of in Trade, is by that Rule of *Commerce* which respects our *Exports* and *Imports*; which promotes or hinders the *due* and *regular* Exportation of what our Land produces, *so far as we can spare it*, and restrains or permits as much as may be the importing of *such* foreign
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Commodities as would hinder the *requisite Consumption* of our native ones. This our *Legislature*, and our *Ministers* (except the *Minister* before excepted, and *his Plan of Commerce*) have generally had a careful Eye to; and *so long* and *so far* as they do so, our *Trade* is secure, and (notwithstanding *Duties* and *Customs*) the *Rents* of our *Lands* also.

They may indeed rise and fall, as the Prices of our own Commodities do (which, though sometimes they are made the Subject of national Murmuring and Complaint against the *Administration*) is but the Effect of the *Seasons*, and of the State of *Europe* as to *Peace* or *War*. Further than this, there occur to me but two Ways of increasing Rents, neither of them depending upon our *Duties* or *Customs*; one of them no national Advantage, the other no real Enrichment of the Landholder; *one* is by *actual* Improvement, the Dint of Labour, Money and Invention, a *particular* Advantage to the successful Projector, and very often a *proportionable* Loss to the neighbouring or some other Estates in the Kingdom: The *other* happens by Increase of Money, which loses *as much* in its Value, so is no real Acquisition to the Landholder.

All the mighty Advantages then (which have been so much boasted of by *certain Persons*, and into the Belief of which *some* have been really gull'd) to the *Interest*, the *Liberty* and *Advantage* of the Landholder, from no *Excise*, no *Duty*, no *Custom*, i. e. no *Tax on Commodities*, but a *Land-Tax* in lieu of them, amount to just nothing at all *certain* or *probable* on one side; but on the other to a certain Load, a *Servitude* of *Eight*, or *Ten*, or *Twelve* Shillings in the Pound, for
a long

a long Duration, as Affairs now stand; and considering the Instability of human Affairs, that *some Taxes* will be *always* wanting, we may pronounce the Necessity of a Land-Tax upon *such* Principles *perpetual*, and *heavy* too.

This may be esteemed the *blessed*, as it would be the *certain* Consequence of exploding the way of raising Money by taxing Commodities; unless, setting aside a Land-Tax, could be substituted a *better*, a more *equal* way of raising Sums for *publick Use*, which I believe would puzzle the *best* and *readiest* of their Inventions. We should do well to consider this before we fall in too readily with that *nonsensical* and *seditious* Cry, *Liberty and Property; no Excise*.

But however, there would be this Comfort for the Landed Folks in this *Paradise* of their Patriots, that their Lands being mortgaged to *near* or full *one half* of its Value, almost as far, as I have been told, it is practicable to mortgage Estates, they will be prevented giving the Lawyers much Trouble, by taking up any great Sums for the Benefit of their younger Children, or so; and further, when they have paid their Taxes, Steward, and deducted for other Contingences and Repairs, they will have no great Trouble with the *poor*, *small* Remainder, only *how* to spin it out from *one* Rent-Day to *another*. Their Tradesmen must in course have *choice* Customers of them, they themselves be pretty sure of starving, live where they will, or of what *Quality* soever they be; their * na-

* Sir W. W - - - m's Speech in the Debates on the Excise Scheme for improving the Revenue on Tobacco.

tural Interests in their respective Counties must be *hugely* preserved and promoted by *thus* making the *General-Receiver*s of the *Land-Tax* Collectors of so *large* a Share of their Rents, and leaving themselves to be (in so far as that extends) little more than *nominal Landlords*, with, at the most, no greater Share of Liberty than those have who are subject to the Laws of Excise, in so far as they are subjected to such Laws. †

This, I think, I may be positive of, that the late Arguments of the modern Patriots against the Excise Scheme, against the *Salt Tax*, and against taking from the sinking Fund, *all to save in Land-Tax*, plainly bottom in this, that a *Land-Tax* is preferable to *all* other Taxes, not only *Duties*, but *Customs*. They have plainly said as much; they have cited Mr. *Locke's* Authority for it; and the Consequence of that Assertion I have pursued no further than it naturally leads us, and shew'd it to be a Burthen of *Eight*, or *Ten*, or *Twelve* Shillings in the Pound for a *long, long* Time at least, without the Prospect of any thing in lieu of it to the Landholders, but *Poverty*, and that *Contempt* and *Scorn* which is sure to wait upon it, the *liberty* of being *oppressed*, *despised*, and *trampled* on.

This to me is evident. But if it is said that others don't see *these Things*, in this *same Light*;

† Sir P-----'s Speech in the Debates for improving the Revenue on Tobacco.

I humbly

I humbly propose, that the most powerfully eloquent Man in the *whole* Band of *Modern* Patriots move in the next Session of the next Parliament, that an Act be pass'd to determine all *Excises, Duties, and Customs*, and to charge all Incumbrances to which they stand appropriated, upon the Lands of *England*; making them still further answerable for *all* that is wanting for the *current Service*, or upon *any* *Emergency*, by an *equal Pound Rate* upon *Lands only*; *no Money, nor Stock in Trade* to be charged; with *strong Clauses* rendering it impossible for *any one*, however *heretofore* he hath escaped an *Equality* with his Neighbours and Fellow-Subjects, to skulk under *such Immunity* for the future; the Provision being *special and effectual*, that, throughout the *whole Kingdom*, every *County, Hundred, &c.* every *individual Person* pay *alike* in Proportion for his *Landed Estate*. To say, and do thus much in *Form*, and *Method*, would be to act up to what has been so loudly professed; would shew who are in *Jest*, and *who* in *Earnest*, *who* in the *true Interest* of their Country, and *who* not; it would be worth ones while (*in that Case*) to observe amongst the *moneyed*, and *mercantile* People, *how many* would be found so blessed with *Poverty* of Spirit, the Want of *Pride* and *Modesty*, to accept this *Treat* at the Hands of their *Inferiors* in Point of Wealth; and amongst the *Landholders*, *how many* would be found *vain* and *extravagant* enough to compliment the *moneyed* and *trading* *Wealth* and *Professions*, with their *Protection*, for *nothing*.

If

If any Thing in the Course of this small Treatise should be thought to convey *unjust* and *unworthy* Ideas of these Gentlemens *Patriotism*, the Sum of what I have said may be seen and judg'd of at one View under the following Particulars, the *Facts* whereof are *notorious*, the Consequences drawn from them, I think, *plain* and undeniable.

Their Opposition to (not to mention their *unjust* and *unreasonable* Clamours against) the late Scheme for subjecting Wine and Tobacco to the Excise Laws, concludes that, according to them, it was better the Dealers in those *two Articles* should be indulged in Frauds, whereby they cheat the Publick and their Customers of an immense Sum (consequently every individual Person in the Kingdom of something) which they put *all* into their own Pockets, to the *enriching themselves*, and the *impoverishing* of *others*; rather than *they* should be *effectually* prevented, and the *Generality*, or the Landed Interest *particularly* (which stood so well entitled to it upon the Principles of *Justice* and *Equity*) should reap the least Ease or Benefit that way.

Their Opposition to and Clamour against the *Salt Tax*, and against having recourse to the *sinking Fund* for the *current Service*, which has been, and will be an *actual*, and a *considerable*, and *seasonable Saving* to the *Land-Tax*, was, and is in effect, *voting* and *protesting* that a *Land-Tax* is the *Tax first* proper to be laid on upon all Occasions, and *last* to be taken off,

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notwith-

notwithstanding as the most *partial* and *unequal*, it is *plainly* the most *grievous* and *oppressive* of any *Tax* whatsoever.

It is not enough to have perpetuated *Frauds* upon the Publick from *unfair* Dealers in *Wine* and *Tobacco*, by for ever skreening those *two* *Articles* from the *Excise* *Laws*; but *no* *Excise*! is made the *Watch-Word* of these *Gentlemen* and their *Partizans*. If it is attended with common *Sense*, and such a *Meaning* as is to be understood, it implies at least a *Land-Tax* in lieu of *all* *Excises*, and that would be *no* *Trifle*, *no* *light* *thing* to the *Landholders*. But it implies further (by *Parity* of *Argument*) a *Land-Tax* in lieu of *all* *other* *Taxes*; in which *Case* *how* *much* it would be, *how* *equal*, and of *what* *Duration*, has been pretty clearly shewn.

Hypocrisy is justly said to be an *Homage* which *Vice* pays to *Virtue*. In *Politicks*, as in *Religion*, we sometimes see the *worst* *Persons* contending for the *best* *Names*, adopting the *best* *Titles*. To form a right *Judgment* in the present *Controversy*, let it but be remember'd, that the *Prevention* of *Frauds*, *notorious*, and *egregious* *Frauds*, for the *Benefit* of the *fair* *Trader*, and the *Ease* of the *Landholder*, and the *Poor*, was the *single* *Point* aimed at in the *Excise* *Scheme*; and that but by subjecting the *Dealers* in *two* *foreign* *Commodities* only to the same *Laws* (intended to be greatly alter'd in favour of all *Dealers* in exciseable *Commodities*) which those concern'd in our *native* ones, the *Malster*, *Brewer*, &c. are necessarily subject to. Let it be remember'd, that a *Land-Tax* is

is *proper* to Landholders only, while all other Taxes are *as common* to *them* as to any other Subjects in the Kingdom; and then with what Propriety those who have so *remarkably* signa-
lized themselves in a *contrary* Interest, have stiled themselves, and are stiled *Patriots, Country Gentlemen*, in the *true Interest* of their Country, and of the *Country Interest*, is left to the cool Consideration of all Landholders, and of every other *honest, impartial* Person.

F I N I S.



